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Gary Alan Tanaka*

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

- against -

ALBERTO WILLIAM VILAR, a/k/a "Albert  
Vilar," and GARY ALAN TANAKA

Defendants.

S2 05 Cr. 621 (KMK)

ECF CASE

**DECLARATION OF JUSTIN M. SHER**

I, Justin M. Sher, declare as follows:

1. I am an attorney for Gary Alan Tanaka, a defendant in the above-captioned action. I submit this declaration in support of Mr. Tanaka's Motion to Suppress Evidence Seized from the United Kingdom.

2. Attached to this declaration as Exhibit A is a copy of a document entitled "Information in Support of an Application for Warrant of Entry to Search," which counsel for

Defendant Tanaka received from the Government on or about February 14, 2005 (the “Information”).

3. Attached to this declaration as Exhibit B are copies of documents described by the Government in a letter dated January 6, 2006, as “two ‘Records of Exhibits’ itemizing the materials seized as a result of the search conducted at Cadogan Tate on or about October 13 and 14, 2005” (the “Inventory”). Counsel for Defendant Tanaka received these documents under cover of the Government’s letter on or about January 6, 2006.

4. Attached to this declaration as Exhibit C is a copy of a letter from Howard Shaw to David Arad, dated January 4, 2006, which counsel for Defendant Tanaka received on or about January 4, 2006.

5. Attached to this declaration as Exhibit D is a copy of a document entitled “Urgent Request for Assistance in the Prosecution and Investigation of Alberto William Vilar, also known as Albert Vilar, and Gary Alan Tanaka,” which counsel for Defendant Tanaka received from the Government on or about January 6, 2006 (the “MLAT Request”).

6. Attached to this declaration as Exhibit E are pages excerpted from the transcript of a proceeding in United States v. Alberto Vilar, 05 M. 937, dated May 27, 2005.

7. Attached to this declaration as Exhibit F is a copy of documents that appear to be warrants issued in the United Kingdom, which counsel for Defendant Tanaka received from the Government on or about January 20, 2006 (the “U.K. Warrant”).

8. Attached to this declaration as Exhibit G is the opinion of Clare Sibson, a barrister at Hollis Whiteman Chambers. Counsel for Defendant Tanaka received this document on or about March 9, 2006.

9. Attached to this declaration as Exhibit H is a copy of a fax from Michael Cooper to Matthew Fann of the Financial Services Authority of the United Kingdom (“FSA”), dated August 23, 2005. Counsel for Defendant Tanaka received this document from Mr. Cooper on or about October 26, 2005.

10. Attached to this declaration as Exhibit I is a copy of a letter from Stephen Greenhalgh of the FSA to the Chief Executive of Amerindo Advisors (UK) Limited, dated May 26, 2005. Counsel for Defendant Tanaka received this document on or about March 8, 2006.

11. Attached to this declaration as Exhibit J is a copy of a document entitled “Urgent Supplemental Request for Assistance in the Prosecution and Investigation of Alberto William Vilar, also known as Albert Vilar, and Gary Alan Tanaka,” which counsel to Defendant Tanaka received from the Government on or about January 6, 2006.

12. Attached to this declaration as Exhibit K is a copy of a letter from Marc Litt, which counsel for Defendant Tanaka received from the Government on or about October 7, 2005.

13. Attached to this declaration as Exhibit L is the transcript of a proceeding in United States v. Albert Vilar, 05 Cr. 621 (KMK), dated July 20, 2005.

14. Attached to this declaration as Exhibit M are excerpted pages from a letter from Marc Litt to the Court, dated November 3, 2005.

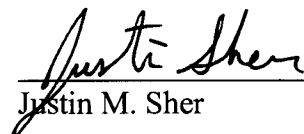
15. Attached to this declaration as Exhibit N are pages excerpted from the transcript of a proceeding in the above-captioned case, dated February 9, 2006.

16. Attached to this declaration as Exhibit O are pages excerpted from the transcripts of court appearances in the above-captioned case on July 28, 2005 and on August 11, 2005. Also included as part of Exhibit O are pages excerpted from letters to the Court from Marc Litt dated August 2, 2005, and August 8, 2005.

17. Attached to this declaration as Exhibit P are pages from the transcript of a proceeding in the above-captioned case, dated December 14, 2005.

18. Attached to this declaration as Exhibit Q is a copy of a cover e-mail from Marc Litt and an attached WordPerfect document, which counsel to Defendant Tanaka received from the Government on or about July 29, 2005.

I declare under penalty of perjury that the foregoing is true and correct and that this declaration is executed the ninth day of March 2006, at New York, New York.

  
Justin M. Sher